

CURRENT CONTENT 2021

1. **Improving Regional Economy Using the Quadruple Helix Approach;** Sulikah, Lely Indah Mindarti, I Gede Eko Putra Sri Sentanu, and Kemal Hidayah; Volume 17, No. 1, 2021.

The Small-Medium Scale Industries (SMIs) is the leading sector that has proven able to absorb labor which is contributed to economic development in North Maluku Region. The potential of SMIs in North Maluku has a very strong probability to develop, so be able to compete with other regions in Indonesia, especially in eastern Indonesia. Consequently, in this paper, we purposed to describe and analyze the development of SMIs in North Maluku and the roles and relationships among actors through the quadruple helix (QH) model approach. This article used literature research methods with a qualitative descriptive approach and systematic review. We found that the SMIs have increased year on year in terms of both the number of SMIs and the labor, however, it has less contribution on GDRB. The government involvement in SMIs development through QH can increase innovation and open opportunities to improving regional economy by increasing the number of SMIs, manpower, and SMIs productivity. Aspects of culture / local wisdom that develop in the community can encourage the successful implementation of collaboration.

Keywords: Collaborative governance, Quadruple helix, Small-medium scale industry, Economy development, North Maluku.

2. **Policy Learning in The Time of Covid-19 Pandemic: Notes for Widaningrum & Mas'udi (2020);** Anggalih Bayu Muh. Kamim; Volume 17, No. 1, 2021.

Widaningrum and Mas'udi (2020) believe that the government's stuttering in handling the COVID-19 pandemic trigger policy conflicts between government officials and at the society level. Widaningrum and Mas'udi (2020) view that strengthening leadership and coordination are important steps to prevent widespread policy conflicts. However, in using the PCF framework, Widaningrum and Mas'udi (2020) forgot to place the policy conflict on what level was the political system, policy subsystem or policy action? We use literature review to explore COVID-19 policy in Indonesia. We offer the ACF framework to look further with existing features and find that there are two core competing beliefs in the COVID-19 policy handling subsystem, namely the drive to safeguard the economy that the central government believes in and insistence on handling the outbreak seriously from a coalition of people, scientists and media. Cross-coalition policy learning did not take place, even though the COVID-19 Task Force had a role as a broker to bring together the core beliefs of each coalition. The government made adjustments to encourage policy changes that were consistent with its core beliefs, despite changes in public opinion and changes in members of the government coalition.

Keywords: Advocacy Coalition Framework, Policy Learning, Covid-19.

3. **The Implementation of Intellectual Property Protection Policy on The Effectiveness of Research and Development Products;** Tommy Hendrix, Yovita Isnasari, Mahardhika Berliandaldo, and Siti Kholiyah; Volume 17, No. 1, 2021.

Research and development activities in the era of globalization are the main requirements to face the development of technology-based on science and technology. Implementation of intellectual property protection policies currently becomes a strategic issue in creating competitiveness and sustainable product effectiveness. The purpose of the research was to measure and prove intellectual property protection as a solution in the effectiveness of the governance of research and development activities in Indonesian Institute of Sciences (LIPI). The research methodology used a quantitative approach through explanatory survey methods and questionnaires as a data collection instrument. Then, in the research findings, trimming process were done and showed the implementation of policies has been implemented and influential in the effectiveness of research and development products. It is indicated from determination coefficient of R^2y (x_1, x_2, x_3, x_4, x_5 and x_6) of 0.859 or in other words H_1 is accepted and H_0 is rejected which means there is a significant link between the effect of the implementation of intellectual property protection policies on the effectiveness of research and development products in LIPI. The results of this study are intended as reference material in the management of research and development results based on intellectual property protection.

Keywords: Implementation Effectiveness, Intellectual Property Protection Policy, Research and Development Products.

4. **The Study of Stunting Priority in Sumedang Districts with A Risk Adaptation of Climate Change Approach;** Nugrahana Fitria Ruhyana, Erti Nurfindarti, and Wiedy Yang Essa; Volume 17, No. 1, 2021.

Sumedang Regency is one of the 100 national priority areas for handling stunting. The challenges are getting heavier with disasters caused by climate change such as floods and drought which have an impact on food shortages and public health problems. This study aims to find priority villages for handling stunting using a climate change adaptation approach, and to provide more detailed information on socio-economic and environmental conditions so that specific interventions are recommended in each priority area. The quantitative method used as an approach to analyze 277 villages in Sumedang District, it used the concept of climate change adaptation from the Intergovernmental Panel on Climate Change (IPCC) AR-5 2014 which includes hazard and vulnerability analysis. The analysis showed that there were 7 villages with the highest risk of stunting in Sumedang District. In general, these villages have a relatively high population, the water is non-potable, no proper sewage treatment, no temporary garbage dump, far from health facilities, lack of health workers, and do not have a development program such as sanitation infrastructure and community empowerment facilities for housing environmental management.

Keywords: Stunting, Climate Change Adaptive Risk, Priority Village.

5. **The Service Quality OF Certificate Land Title in The Land Office of Jayapura Regency**; Hiskia C.M. Sapioper, Marlina Flassy, and Ilham Ilham; Volume 17, No. 1, 2021.

The study aims to know and describe the quality of services and arrangements in the land certificates processing at Land Office of Jayapura Regency, Papua Province in Indonesia. This was qualitative research by using service quality theory. This theory consists of five main dimensions namely, tangible, empathy, reliability, responsiveness, and assurance. The primary data was obtained through observation and interviews, while secondary data was obtained through library research. Data analysis was carried out through reduction and presentation, conclusions, and verification. Therefore, the results showed that service procedures were implemented according to standards, and the officers' competence were considered adequate. However, in terms of facilities and infrastructure, service standards did not meet the required expectations. Finally, the duration of the process indicated that the services provided were not responsive to the community needs.

Keywords: Service Quality, Certificate, Land.

6. **Talent Management in Local Government: An Exploratory Study of The Implementation of Talent Management Policy in East Borneo and North Borneo Province**; Rahmat Suparman and Veronika Hanna Naibaho; Volume 17, No. 1, 2021.

The study of talent management (TM) in local governments is still rare and less popular than research on similar practices in business organizations. However, this condition will soon change with the issuance of a policy on the implementation of talent management in 2020 issued by the Ministry of Administrative Empowerment (PAN) and Bureaucratic Reform (RB). This article aims at exploring to what extent the readiness of the HRM agencies at East Borneo and North Borneo province in implementing the current talent management policy. Using exploitative-qualitative methods through interviews with senior officials of regional staffing agencies, this article discusses policy understanding, institutional capacity, and regional head support in the implementation of TM. The results of the analysis showed that the understanding of TM policy by stakeholders is sufficient with the implementation plan in line with the established policy. Furthermore, the TM implementation approach in both regions is more dominant using a strategic-system approach than micro-individualistic, both at the stage of selecting employees, with talent criteria consisting of potential, performance, competence, and ethics-integrity, and the provision of competency development programs adjusted to the needs of talents. This research also showed that with the institutional capacity of different human resources managers in both provinces, East Kalimantan province is relatively more ready to implement TM than North Kalimantan province. However, the toughest challenge of the implementation in both provinces is to get the support of regional heads so that the process of implementing talent management can run effectively, without transactional political intervention.

Keywords: Talent, Talent Management, Talent Development, Public Sector.

7. **Analysis of Across Region Inequality and Economic Structure Shift in Kalimantan;** Maria Christina Yuli Pratiwi; Volume 17, No. 1, 2021.

Inequality is a common problem in development, including in Indonesia. The development of Kalimantan is inseparable from the problem of inequality. This study aimed to analyze the uneven development across districts and economic structure shift of 56 districts, also to prove the capability of Kuznets Hypothesis in Kalimantan during 2012-2019. This study used secondary data which was processed by Williamson Index, Entropy Theil Index, Pearson Correlation, and Shift Share analysis. The result of study showed that: (1) regional inequality in Kalimantan is high but shows decreasing trend for the period of observation; (2) inequality between regions in Kalimantan is more caused by inequality between provinces. Province of East Kalimantan provides the largest contribution towards the inequality between and within provinces; (3) There is a strong relationship between the variable of per capita GRDP and the inequality index. Meanwhile, the relationship between the economic growth variable and the inequality index is less strong; (4) Kuznets hypothesis is not applicable in Kalimantan; (5) and the economic structure of Kalimantan has shifted from the agricultural sector to the industrial sector.

Keywords: Inequality, Economic Shift, Williamson Index, Shift Share, Kuznets Hypothesis.

8. **The Implication of Law No. 11 of 2020 concerning Job Creation towards Regulation on the Permit to Open Land State in East Kalimantan;** Mohamad Nasir; Volume 17, No. 2, 2021.

Four regions in East Kalimantan province, including Balikpapan, Kutai Kartanegara, Penajam Paser Utara, and Samarinda, have local regulations known as Perda concerning the permission to open land state (IMTN). As a licensing instrument, IMTN has closely related to other sectors, such as investment, public services, and regional government. The policy's dynamics and changes in those sectors will impact the land sector, including the IMTN regulation. This article aims to examine two issues. First, the status of IMTN norms in licensing law regimes. Second, the conformity of the Perda along with the development of the higher regulations. In particular, the implication of Law No. 11/2020 to Perda IMTN in East Kalimantan and formulate alternative solutions to address the dynamics of land policy at the national level. This research applies normative legal analysis (doctrinal) to examine the relationship between norms within related regulations. This paper reveals that IMTN norms in licensing law regimes are unclear. De jure is a permit, and it means that IMTN should be given before the activities to open state land are conducted (constitutive). De facto, IMTN has more value as an instrument to reaffirms the existing land (declarative). Thus, for its relation to higher regulations, the Perda has not accommodated some provisions on administrative efforts as stipulated in Law No. 30/2014, complaint management as mandated by Law No. 25/2010, and the risk-based approach in business licensing as introduced by Law No. 11/2020. Therefore, Perda on IMTN should be amended or replaced to adjust to higher regulations' norms.

Keywords: Land State Permit, Regulation Disharmony, East Kalimantan.

9. **Tax Administration Issues on Revenue Recognition after IFRS 15 Adoption in Indonesia;** Prianto Budi Saptono and Ismail Khozen; Volume 17, No. 2, 2021.

This study aims to provide a brief and analytical reporting on IFRS 15 adoption in Indonesia into PSAK 72 related to Income Tax and Value Added Tax issues that may arise. We use literature studies to collect data and strengthen it with in-depth interviews of taxpayers, PSAK standard setter, tax consulting practitioner, and Directorate General of Taxes official. Our findings demonstrate the need for entities to consider taxation issues that may arise due to revenue recognition developments. Unconformity that may arise between accounting and tax requires the entity to explain these differences by documenting them early. Taxpayers need to underline the burden of compliance arising from the IFRS 15 adoption, which is the compliance costs in the form of mark-to-market and realization taxation. In implementing PSAK 72 to align with the realization principle in the Income Tax Law, the taxpayer compliance cost will increase by making detailed fiscal reconciliations. From the VAT perspective, the Tax Paying Entrepreneurs need to make contract adjustments with the counterparty to ensure that the time of supply is the basis for determining the VAT payable. This research presents the gap between accounting and taxation so that it can be a lesson for application in other countries.

Keywords: FRS adoption, PSAK, revenue recognition, income tax, value-added tax.

10. **Retrospective Analysis of Work from Home for Civil Servants During the Covid- 19 Pandemic;** Gugun Geusan Akbar, Nita Nurliawati, Muchtar Muchtar, and Abdullah Ramdhani; Volume 17, No. 2, 2021.

The COVID-19 pandemic hitting Indonesia has created new habitual adaptations, including working from home for civil servants. This policy presents a new challenge, namely maintaining performance through achieving the effectiveness of working from home. The present study investigates the implementation of the work from home policy through Spearman's rank-order correlation analysis to examine the correlation between research variables. Furthermore, after the Kruskal-Wallis significant test, the Dunn-Bonferroni post hoc method was used to look for the differences between the factors affecting the effectiveness of working from home of the civil servants based on gender and age and education, and years of service. Data were collected through questionnaires to 437 civil servants from various government agencies, both central and regional. The study's findings indicate differences in the factors influencing the effectiveness of working from home and the skills required depending on gender, age, education, and years of service. The results also show that information technology support is not evenly distributed in implementing the work from home policy. The implication of this study suggests that the evaluation of the implementation of the work from home policy for the civil servants is beneficial for the government in considering sustainability and quality development in the future.

Keywords: Policy, Work from Home, Civil Servants, COVID-19.

11. **Understanding Public Sector Innovation from A Local Perspective: Contra War (Contraceptive for Women at Risk) Innovation Study in Malang Regency;** Ali Roziqin and Amaliana Nur Fajrina; Volume 17, No. 2, 2021.

This research aims to understand public sector innovation from a local perspective with a study of the Contra War (Contraceptive for Women at Risk) innovation study in Malang Regency. This innovation aims to reduce maternal and infant mortality rates. This research used a qualitative study with document analysis. Researchers analysed documents from various sources such as official government reports, government regulations, online media news, scientific literature, and books. The result shows that the Contra War innovation has not significantly reduced maternal and infant mortality, but gradually the Contra-War has reduced maternal mortality index (*Angka Kematian Ibu/AKI*) cases from 27 in 2019 to 14 cases. Meanwhile, infant mortality rate (*Angka Kematian Bayi/AKB*) as many as 62 people in 2020. Another side, the sustainability of innovation has not gone well because of low participation, innovative organisational capacity, and transformational leadership. Therefore, researchers provide suggestions for increasing public participation, collaborating with third parties, and creating innovative work ecosystems and bureaucratic structures.

Keywords: Public Sector Innovation, Contra War, Local Government, Malang Regency.

12. **Policy Response and Collaboration in Handling Covid-19 East Kutai Regency with An Adaptive Governance Approach in Disasters;** Aji Ratna Kusuma and Paisal Akbar; Volume 17, No. 2, 2021.

The current COVID-19 pandemic condition requires the Indonesian government to act quickly and effectively in dealing with the threat of a crisis; for this reason, the concept of adaptive governance promises a more innovative approach in an effective way to deal with a complex environment. Adaptation in governance is carried out by producing policy products that are swift, efficient, and effective in handling the COVID-19 pandemic. This research aims to find out how the local government of East Kutai Regency applies the concept of adaptive governance with the scope of policies and collaboration between parties in handling the COVID-19 Pandemic. The benefits of research will fill the space for scientific studies related to adaptive governance approaches in handling pandemics through policy products and collaboration between parties within the most basic scope, namely the East Kutai Regency level. This research is qualitative research with the descriptive method; the approach used in this research is a case study approach. For research data analysis, this study used Qualitative Data Software Analysis (QDSA) NVivo 12 Plus. The study results show that the five agencies have carried out their roles to provide adaptive governance. Of the six indicators, each agency has a different percentage level. There are tons of steps that have been taken to prevent the spread and handling of COVID-19 by the government and agencies, as well as layers of society. The involvement of Task Force Teams at all levels, the Police, Military District Commands, Community Organizations, NGOs, and Companies in assisting the prevention and handling of the COVID-19 pandemic running the East Kutai District Health Office shows a form of participation and collaboration in handling the COVID-19

pandemic health disaster. Which is an essential value in realizing adaptive governance.

Keywords: Collaboration, Policy Response, COVID-1, Adaptive Governance.

13. **Adhocracy as a Model for Organizing Government Institution in Simplifying Indonesian Bureaucracy;** Irwansyah Irwansyah; Volume 17, No. 2, 2021.

The Presidential Regulation instigated this research to simplify the Bureaucracy with only two positions in government organisations. Accountability, position, work complexity, authority, coordination mechanism, organizing, and work system can induce several problems when this regulation is implemented. This research aims to critically explore the model for organizing government institutions in simplifying Bureaucracy. This research employed PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses). This research shows that the adhocratic organisation model as the antithesis of Bureaucracy by creating several task groups coordinated by the highest functionary position, reconfiguring the management of functionary position, and applying business process are recommendations to anticipate problems emerging from simplifying Bureaucracy. But not all government functions can be made adhocratic, and it is also crucial to understand that the management and leaders need to departmentalise in simplifying Bureaucracy meticulously.

Keywords: Bureaucracy, Adhocracy, Organization.

14. **The Challenges of Digital Competency Implementation Towards World-Class Bureaucracy;** Benedicta Retna Cahyarini and Ladiatno Samsara; Volume 17, No. 2, 2021.

Industrial revolution 4.0 creates various improvements toward technology utilisation in every sector, offering efficiencies in every part of life. As a consequence, the government needs to respond to it in public service practices. Therefore, digital competency is mandatory for Indonesian civil servants. Due to the lack of civil servant's competency in technology usage and the bureaucratic environment, the Indonesian government sees this as a big challenge. Moreover, digital competency improvement must be carried out from both training and development in terms of competency development. Thus, using a qualitative descriptive method with a desk study review from various literature sources, such as books and news (printed and online), this paper offers an overview of the challenges and solutions in implementing digital competency in the public sector, both internally and externally. Internally, the technology utilisation solutions are focused on technology infrastructure improvement, strengthening civil servant's competencies, work habit transformation, and organisational relations. On the other hand, from the external side, the solution comes from the contract-based government employee's (PPPK) recruitment and collaboration with the private sector, as often done by many government agencies. However, whatever solution is chosen, strengthening the usage of information technology in the public sector will always face challenges.

Keywords: Information Technology, Digital Competency, Civil Servant, Bureaucracy.

15. **Government Capacity in Coping with COVID-19 in Bandung City;** Leo Agustino, Mona Sylviana, and Ayuning Budiati; Volume 17, No. 3, 2021.

This article analyzes the capacity of the Bandung City Government to handle the COVID-19 pandemic. There is a gap between the policies implemented and the high curve of the spread of the virus in Bandung city. This study used a qualitative approach, and the data sources were from various documents, observations, and interviews. This article finds two factors that influence the capacity of the Bandung City Government: (i) the relationship between the central government and regional governments and (ii) the capacity of individuals to process information and exercise discretion. The weak capacity of the Bandung City Government affects trust, which has implications for the low participation of Bandung City residents. The article that elaborates on the state (government) capacity approach from Williams (2019) shows that individual capacity directly affects government capacity in crisis conditions, such as the COVID-19 pandemic.

Keywords: COVID-19, State Capacity, Government, Bandung City Government.

16. **Holistic Approach in Risk and Security Management on Public Information;** Yudie Aprianto; Volume 17, No. 3, 2021.

Public information is one of the government's efforts to provide public information regarding their performance and activities. However, even some regulations guide them, practice in public information management has not been optimal considering the information risks and threats, such as disclosing inappropriate information. For this reason, the literature study seeks to explore some efforts that can be made in information management, especially in Indonesia. This qualitative study tries to categorize and describe the management of public information in risk management and public information security in terms of technological management, process management, and human resource management. Technological management is expected to have an information system capable of providing a sense of security from threats, both malware and in building an effective system. Process management includes procedures, auditing, and a holistic approach to realizing effective public information management. Finally, human resource management emphasizes the importance of improving the quality of agents through training and leadership to act not only as a leader but also as a navigator and a translator of public information management. This study proposes a conceptual model based on those themes to minimize the effects of risks and threats on public information. Limitations and suggestions for future research are also discussed.

Keywords: Public Information, Information Security, Information Management, Information Risk.

17. **Indigenous Public Administration: A Review and Deconstruction of the Idea, Concept, and Theory of Government and Governance;** Suropto, Torontuan Yermias Keban, and Sri Harjanto Adi Pamungkas; Volume 17, No. 3, 2021.

Indigenous Public Administration (IPA) has attracted researchers' attention and awareness of the importance of developing contextual theory and practice of public administration, especially in developing countries such as Indonesia. IPA emerges in many developing countries since the concept, theory and practice of Western Public Administration (WPA) have failed to respond to local issues, and therefore WPA practice is considered irrelevant. Basically, IPA is a constructed concept to fill a vacant space that unoccupied by Western Public Administration (WPA). This descriptive qualitative study aims to explain and criticize the theory and practice of IPA and WPA. The data were gathered from books, journals, institution reports, regulations and other relevant writings of organizations, professionals, and academicians. The technique of data analysis was based on a data analysis spiral. It reveals that IPA applies to countries such as Indonesia and China. In both countries, the practice of IPA helps to overcome public issues concerning social, economic, and political. It is expected that the findings of this study will pave the way for developing both concept and theory of IPA and responding to more complex society and government's demands and needs.

Keywords: Indigenous, Governance, Public Administration, Incompatibility.

18. **Collaborative Governance on Ecotourism: Towards Sustainable Tourism Development;** Sri Mulyani, Retno Dewi Pramodia Ahsani, and Daya Negri Wijaya; Volume 17, No. 3, 2021.

This study analyses collaborative governance in sustainable ecotourism development in Magelang Regency, Central Java province. Strengthening the collaboration of the three actors is needed in developing ecotourism because it comprehensively regulates natural destinations responsible for the sustainability of natural life, economic activity, and community welfare simultaneously. To explain further the fundamental phenomena that occur in sustainable development. The goal is to create a new environmental friendly concept while also improving people's welfare, the economy, and peaceful social activities. Data were collected from in-depth interviews and observations. Interviews were conducted with 8 local government staffs, 22 ecotourism managers, and 42 communities around the destination. Then an analysis was carried out with Nvivo12+ to see the collaboration of sustainable Ecotourism governance in Magelang Regency. Three variables become benchmarks in the study: planning, implementation, and utilization. Each was measured by using six indicators. The study results showed significant local communities and businesses/private involvement in managing and developing ecotourism. Meanwhile, the local government actors need to strengthen their involvement and response in ecotourism development. So far, the response has been relatively slow and waiting for the independent development of destinations that the community has carried out. Therefore, in the future, it is necessary to strengthen collaboration to ensure effective management of natural resources in ecotourism, which can be achieved through the support and cooperation of local government agencies, businesses/private, and the communities.

Keywords: Collaborative governance, Ecotourism, Sustainable Development, Sustainable Tourism Development.

19. **Networks in The Implementation of Illegal Gold Mining Countermeasure Policy in Kuantan Singingi Regency;** Trio Saputra, Arief Darmawan, and Rachmawati Novaria; Volume 17, No. 3, 2021.

This study aims to determine the implementation of the Illegal Gold Mining (IGM) Countermeasure policy in the Kuantan Singingi Regency. This study uses a multi-sectoral multi-organizational network model consisting of a Contextual Assessment approach to understanding the environmental context and identifying stakeholders in policy implementation and joint visioning. This study critically examines the IGM in the regency in qualitative perspective from various related articles. A systematic literature review was used to analyze national and international journal articles from nine managed databases based on these concerns. From the literature review, 22 relevant research-based articles in the last 15 years from 2007 to 2020 were selected from Google Scholar, Taylor, Francis Outline, Springer Link, Emerald Insight, Science Direct, Sage Journal Online, and Oxford Cambridge. Three stages were carried out: preparation, screening and validation, and content review. The findings include 1) research showing that stakeholders involved from both government and community groups do not play an active and synergistic role in controlling IGM. 2) the implementation model of the IGM countermeasure, the government, the private sector, and the community must support each other in controlling and supervising IGM.

Keywords: Illegal gold mining, Policy Implementation, Stakeholders.

20. **Strategic Aspects of Professional Position Development: Implications for Adjustment from Administrative to Professional Positions in Indonesia;** Rati Sumanti, Ervina Yunita, and Henri Prianto Sinurat; Volume 17, No. 3, 2021.

The mandate of government policy is to flatten bureaucracy structure through transferring administrative positions to professional ones. Such policy has caused many issues. Thus, it is necessary to develop professional positions. This research analyses three strategic aspects of professional position development that include legal, technical, and welfare aspects using a systematic literature review method. It shows that the legal aspect requires certain policies to accelerate the implementation of flat bureaucracy and problem-solving in organizational structure as well as in personnel management. The government's commitment is required by the planning system related to the development of professional positions both at the central and regional levels. In the technical aspect, the analysis shows competency development become mandatory for agencies to solve the competency gap between administrative positions and professional positions. Then on the welfare aspect, there is an income gap between administrative positions and several professional positions. The government has to make a regulation about allowance to resolve the income gap

Keywords: Flattening Bureaucracy, Professional Position, Development of Position.

21. **Implementation of Data Collection Policy and Tax Information on Directorate General of Taxes**; Redhy Matabean and Vishnu Juwono; Volume 17, No. 3, 2021.

The Directorate General of Taxation has the authority to collect data and information related to taxation from agencies, institutions, associations, and other parties (ILAP) through Government Regulation No. 31 of 2012. Data and information collected from the ILAP, including transaction, identity, licensing, and non-transactional data, are used to build tax databases and explore potential taxation. This study aims to analyze the implementation of data and information collected in the context of taxation and investigate the factors that support and inhibit the implementation by using the variable implementation of the hybrid policy model. This work is qualitative research with a post-positivist approach. Data collection was done by conducting in-depth interviews and literature reviews. Data analysis was carried out through data reduction, presentation, conclusions, and verification. The study showed that the implementation of data collection and information related to taxation has helped the Directorate General of Taxation build a tax database and taxpayer profile. However, there are still obstacles, such as the unavailability of an information system to monitor data use and barriers in incomplete data received. The inhibiting factors affecting implementation are the non-target setting of policy objectives and standards, lack of resources, and inadequate communication and coordination. The factors that support the implementation of this policy are the high motivation of policy implementers, the active role of policy implementers, and the adaptability of implementers.

Keywords: Data and Information Collection; Tax; Policy Implementation.

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